humble submission to this House is that there is no reason why this increase of court fee should not be allowed to Government. I therefore pray that the House may be pleased to pass this.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Court Fees Act (Amendment) Bill.

Mr. Paul P. Mampilli *(Advocate-General):* I move that S. O. 32 may be suspended.

Mr. President: S. O. 32 is suspended.

Mr. Paul P. Mampilli *(Advocate-General):* I move that the Bill be taken into consideration.

Motion put and carried

Clause 2 put and carried

Mr. Paul P. Mampilli *(Advocate-General):* In the original Bill article 4 (*a*) was left out. It has been subsequently corrected by a subsequent notification. I suggest that subject to the correction, the Bill may be adopted.

Clause 1, title and preamble put and carried

Schedule as corrected put and carried

Mr. Paul P. Mampilli *(Advocate-General):* I move that the Bill may be taken up and finally passed tomorrow.

Motion put and carried

(vi) The Cochin Vehicles Taxation Act (Amendment) Bill

Rao Bahadur T. K. Nayar *(Minister for Public Health):* I move that the Cochin Vehicles Taxa tion Act (Amendment) Bill be read in Council.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Sir, The vehicles tax on motor vehicles prescribed by our Vehicles Taxation Act, XIII of 1121, is slightly lower than the rates prescribed by the Madras Motor Vehicles Taxation Act. It is proposed to increase the vehicles tax and bring it to the level of the Madras rates. Unless it be for the principle adopted by the Opposition Party there is nothing standing against the acceptance of this Bill.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* You are mistaken.

Mr. K. Balakrishna Menon *(Cheruthuruthi):* I oppose the Bill for the reason stated by the Hon'ble Minister.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* I oppose it for the reason stated as also.....

Mr. P. Govinda Menon *(Minister for Food and Education):* For personal reasons.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* You may indulge in any meanness. I would like to know one or two points of information before I proceed. I want two know whether by this change you fall in line exactly with British India.

Rao Bahadur T. K. Nayar *(Minister for Public Health):* That is the idea. The idea is to fall in line with the Madras Province.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Do you achieve that end?

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Not exactly achieved, we are trying to achieve.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Was not the Vehicles Taxation Act introduced in place and in lieu of the toll system that was prevalent here, both in British India as also here?

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Yes.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* One more point of information. When our tolls were usually charged at 12 annas, I think the British toll was one rupee or something higher than 12 annas. Is that not so?

Rao Bahadur T. K. Nayar *(Minister for Public Health):* I think it was one rupee.

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Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Mr. President, with these pieces of information gathered I submit, Sir, this taxation measure is not one which for the mere pleasure of bringing it to the level of the British taxation should be allowed by this House. That namely falling in line with British rates seems to be the only idea as seen from the objects and reasons and from the answers that have been given to my querries. If you go into the principle of this taxation measure, *viz.*, to tax those that use the road with a view to see that the wear and tear created by their use of the road is to be recompensed by them in the shape of toll in the earlier days and this tax in the life days of substitution of a tax on vehicles in place of tolls, of old. That I think Sir, is the principle including the taxation when originally introduced here last year.

I got an answer from the Hon'ble Minister that in the days of tolls, where British Indian toll was one rupee, Cochin toll was 12 annas only. And persons who have used the road on payment of tolls would know that the toll payment of 12 annas in Cochin entitled them in those days to traverse all the taluk roads in contra-distinction to Municipal roads which used to tax separately. Equally so, Sir, in British India in the days of toll, payment of a toll of one rupee entitled the payer to travel the whole district for that day. If you follow that argument, Sir, you will find that there was a reason in the days of the wooden government even, for the difference in the amount of toll levied in British India and Cochin. In British India on payment of a toll or Re. 1 the roads in a District there for a minimum distance of at least 250 miles which is the minimum length of a district in the Madras Presidency could be used while in Cochin you could on payment of a smaller amount of toll travel a much smaller length of road only. That answers for the difference of four annas in the tolls collected in British Province and in Cochin.

Mr. P. Sankara Menon *(Trichur Town-North):* But you can travel even in British Provinces with this tax.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* You can do so many things in British India as also here. I was saying, Sir, for the payment of one rupee in British India you can traverse, not once, but as many times.....

Mr. M. K. Raja *(Mulakunnathukavu):* Only for one day.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Mr. President, did I ever say otherwise? If you go up and down the whole district, many times in a day nobody questions you, as also here.

Mr. M. K. Raja *(Mulakunnathukavu):* But is it possible?

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* I was on this point, that payment of an amount of 4 annas in excess of the Cochin tolls in the days of toll a greater distance than could possibly be covered in Cochin could be covered if one is so minded that way in British India for the simple reason that the British Indian district which collects this tax of one rupee is longer in length than the whole length of Cochin which collected only 12 As. toll and it is for that reason, Sir, that the government of those days by whatever title you describe it insisted upon, were rather wise enough not to be on a par with British India as far as toll collection is concerned. What is the return for one rupee there is not returnable here for the payment of a 12 annas toll and hence the toll here was reduced at least by 4 annas. Or, in other words, on payment of one rupee there, you could cover a longer distance, greater length and create greater wear and tear on the British Indian roads than you could possibly create upon the Cochin roads for which you were charged 12 annas here and one rupee there. Therefore, Sir on the principle that this vehicles taxation is a substitute for the toll system of old there is no meaning in saying that the British Indian rates of vehicle taxation are higher than Cochin rates and therefore the present attempt through this amending Bill which only proposes to revise the rates in the schedule and bring the same up to the level obtaining in the Madras Province. You can straight away, say you want money for your vagaries and one source of getting it is to raise the existing rates and in a straight manner.....

Rao Bahadur T. K Nayar *(Minister for Public Health):* We have already stated that these Bills are taxation Bills. We have stated that it is to meet the budget demand.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Yes Sir the Government of the day stand honoured. But in considering a taxation measure, it is not to be considered from what has been stated in other contexts, but from the printed objects and reasons accompanying the Bill. And what is stated there? It is stated that the idea of this amendment to step up the

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existing rates is to fall in line with the Madras Province. I accept your written word in preference to your spoken one. Therefore, I submit, Sir that the idea embodied here in the objects and reasons is not anything which will justify the stepping up of the tax on vehicles.

Now, when you go to the schedule of the proposed amendment, again if the principle that this taxation whether in the shape of toll or in the shape of vehicles tax, if it is conceded, *viz* Sir that it is for the wear and tear that the traveller creates or makes on the road, necessitating its repair—although it is not repaired even after collection of materials as is seen on our roads—the idea is that it is in that way and for that reason you collect it. If that idea is accepted, he who creates the greater wear and tear on the road has to be charged more than the one who creates less wear and tear upon the roads. Now, you examine with this idea in your mind. Please examine the schedule. You will find that this is the other way.

Mr. P. Sankara Menon *(Trichur-North):* Sympathy for the poor!

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Who creates the wear and tear?

Mr. P. Kumaran Ezhuthassan *(Vadakkanchi):* I will come to that. I am just looking up the item which will illustrate my point. You have got two schedules. By a study of these various columns you will be able to understand or rather find out the proportion between the various kinds of vehicles that are proposed to be charged. You have got various items in parallel columns. The first column in the first schedule contains the description of the vehicles—goods vehicles, etc., etc.—vehicles that are in existence here and that are not in existence here. Therein you will find one distinction. For the purpose of illustrating my point, I will cite only one or two instances. Vehicles having pneumatic tyres and other vehicles. There seems to be an idea with the Government that it is the other variety of vehicles that creates greater wear and tear on the road—that is non-pneumatic. The study of the figures in the schedule will show that because of this impression this latter variety one is charged more. On the other hand our experience shows that it is these vehicles fitted with pneumatic tyres that create the greatest havoc upon the road. That is the experience. A bullock cart with iron tyre of the old days innocently drags along on the road creating much less wear and tear upon the road than the pneumatic tyred vehicles, which run at break-neck speed often breaking the necks of pedestrians and as if by a nemesis at times falling into ditches themselves. If you make a comparative study you will find Sir, that it is so. That has to be rectified, Sir. Therefore, while I am not here to oppose vehicles taxation, although not to the extent of my Hon'ble Friend on my left, I am trying to be profited by the light that with good intentions has been attempted to be given to us from the other side which contains good men (laughter). I have to oppose the measure for these reasons. I will submit, Sir, that in the line in which I have stated my case, this schedule requires re-examination by persons who can do. it. And it must certainly be understood, Sir.....

Mr. M. K. Raja *(Mulakunnathukavu):* You want a select committee?

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* You smell that, then you have smelt aright. I want, Sir, this idea to be kept in mind, the one that I stated and this Bill has to be examined by persons who are competent to do it, who know the roads, who know the wear and tear and who know the comparative position in the Madras Province and here, a small committee of such Hon'ble Members of this House, and if necessary by having an expert for helping them, must examine this schedule.

Another idea, Sir, that you must keep in mind in doing that work is the idea of falling into line with British India and having the same figures there as here must also be given up. The principle of your former toll being less by at least 4 annas in the toll days, must be maintained here for the reasons that I enunciated earlier. Keeping these two things in mind, this Bill requires to be examined by a select committee. If again by force of numbers you are going to throw out this suggestion, I can't help it. The fault is not mine at all.

Shabdai S. Koder *(Nominated):* Sir, there is time-honoured democratic doctrine that Government is most effective which governs the least. I doubt whether in the life of the Legislative Council there has been so many taxation Bills as we have now today. Sir, I wish to offer one or two words to bring a matter to the attention of the Hon'ble Minister. That is, since we are raising the taxes on vehicles there should be some reciprocal arrangements

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made between this Government and the Government of Madras, so that vehicles from our State for which tax is paid in our State should not be taxed in British India and those vehicles in British India that pay taxes in British India should not be taxed here. I understand from the Hon'ble Minister that some reciprocal arrangements are being made, but I wish to remind him that till recently there was some sort of reciprocal arrangements in force—I refer to the composite license system which was abolished when the new taxation Bill was introduced some months ago. There is an added reason now, we have become a member of the Indian Union, I think it is only fair and just that we should demand this right, and I hope the Minister will take immediate measures to see that this reciprocal arrangement is made.

Dr. S. S. Rao *(Nominated):* Sir, while my Hon'ble Friend on the left has raised a point regarding the reciprocal arrangement to be made between the Madras Province and the Cochin State, I would like to raise the question as to what our position is regarding the Willingdon Island. So far as matters stand at present, we are paying another tax, if we are to go to the Willingdon Island. If this particular enhancement of tax covers the tax that we have to pay at Willingdon Island, it is a matter of great convenience. I wish an enlightenment on that point also.

റാവു ബഹദൂർ ടി. കെ. നായർ: Vehicles-നു് മുഴുവൻ വരുമെന്നു എന്റെ മാന്യ സ്നേഹിതൻ പറയുകയുണ്ടായി. ലോറികളൊന്നും ഇതിൽപെടുകയില്ല. Cars മാത്രമേ reciprocal arrangement-ൽ പെടുകയുള്ളു.

Shabdai S. Koder *(Nominated):* Is the reciprocal arrangement with the Madras Presidency or with the Government of India?

Rao Bahadur T. K. Nayar *(Minister for Public Health):* With Madras Presidency at present; we will take up the other question later.

Shabdai S. Koder *(Nominated):* What is the object to include that also?

Rao Bahadur T. K. Nayar *(Minister for Public Health):* It is considered as a private road. അതിന്റെ ആവശ്യമെന്നും ഇപ്പോൾ കണ്ടിട്ടില്ല. ജനങ്ങൾക്കു് വലിയ അസൌകര്യം വരുന്നതുകൊണ്ടു് ഇങ്ങിനെ ഒരു reciprocal arrangement വരുത്തുവാനാണു് വിചാരിക്കുന്നതു്. വില്ലിങ്ടൺ ഐലണ്ടിലേക്കു് പോകുന്നതിനു് കൊടുക്കേണ്ടതു് ഒരു tax അല്ല. ഒരു private റോഡാണു്. അതിലെ പോകാനായിട്ടു port authorities ഒരു സംഖ്യ പിരിക്കുന്നതു് tax അയി കണക്കാക്കുവാൻ നിവൃത്തിയില്ല. അതും മാറ്റാൻ സാധിക്കുമോ എന്നു് ആലോചിച്ചു വരുന്നുണ്ടു്. എന്റെ മാന്യസ്നേഹിതൻ മിസ്റ്റർ എഴത്തച്ഛൻ പറയുകയുണ്ടായി ഇതു് ഒരു സിലക്ടു് കമ്മറ്റിക്കയക്കണമെന്നു്. മദ്രാസിലെ proportion ഒക്കെ ആദ്യംതന്നെ, ഫ്ലോർ ബില്ലു് പാസായപ്പോൾ നോക്കീട്ടുള്ളതുമാണു്. അതിനെക്കുറിച്ചു ഇന്നു് നോക്കേണ്ട ആവശ്യമില്ല. അതുകൊണ്ടു് ഇനിയും ഒരു select committee വെക്കേണ്ട ആവശ്യമുള്ളതായിട്ടു് തോന്നുന്നില്ല. അതുകൊണ്ടു് സിലക്ടു് കമ്മിറ്റിക്കയക്കാൻ ഗവർമ്മെണ്ടു് ഉദ്ദേശിക്കുന്നില്ല. ഈ ബിൽ പാസ്സാക്കിത്തരുവാൻ അപേക്ഷിക്കുന്നു.

മിസ്റ്റർ പി. ടി. ജേക്കബ്: Port area-ൽ ഉള്ള റോഡുകളെല്ലാം നമ്മുടെയാണോ?

റാവു ബഹദൂർ ടി. കെ. നായർ: Civil and Criminal jurisdiction-നെപ്പറ്റിയാണെങ്കിൽ റോഡുകളെല്ലാം നമ്മുടെയാണെന്നു് പറയാം. പക്ഷെ ഈ ചോദ്യം, അവിടെയുള്ള കെട്ടിടങ്ങളൊക്കെ നമ്മുടെയാണൊ എന്നു് ചോദിക്കുന്നതുപോലെയാണു്.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Vehicles Taxation Act (Amendment) Bill.

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Sir, I request that S. O. 32 may be suspended.

Mr. President: S. O. 32 is suspended.

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Rao Bahadur T. K. Nayar *(Minister for Public Health):* I move that the Cochin Vehicles Taxation Act (Amendment) Bill be taken into consideration.

Mr. P. Govinda Menon *(Minister for Food and Education):* I second it.

Motion put and carried

Clause 2 put and carried

Clause 1, title and preamble put and carried

Schedules I and II put and carried

Rao Bahadur T. K. Nayar *(Minister for Public Health):* Sir, I move that the Cochin Vehicles Taxation Act (Amendment) Bill may be taken up and finally passed tomorrow.

Motion put and carried

The House adjourned at 5 p.m.

P. NARAYANA SWAMY

Secretary

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APPENDIX I

(Please see answer to Question No. 235)

Name of the community	No. of candidates called up for the Viva Voce exam.	Minimum marks secured (by S.S.L.C. applicants in the S.S.L.C. Examn.) (Average per cent)	No. of candidates selected	No. of candidates not selected
Ezhuva ..	85	41·8	64	16
Romo Syrian ..	58	45·0	41	13
Nayar ..	74	52·8	61	3
Muslim ..	39	35·0	39	Nil
Other Hindu ..	62	38·0	49	10
Other Hindu (Backward) ..	73	37·0	50	21
Other Hindu (Depressed) ..	15	37·4	10	5
Tamil Brahmin ..	25	44·4	15	8
Other Christian ..	40	41·2	35	3
Latin Christian ..	40	37·5	32	3
Pulaya ..	15	35·0*	14	1
Jew/Anglo Indian ..	5	39·0	5	Nil **

*An incomplete S.S.L.C. with 29·2 per cent average also was called up.

**The remaining candidates were absentees.

Note.—In the Other Hindu, Other Hindu, (Backward), Other Hindu, (Depressed), Other Christian, and Latin Christian communities candidates with low marks were called up by the Staff Selection Board in order to give representation to sub-communities.

SCHEDULE I—*(cont.)*

Table of rates of ad valorem fees, &c.— (cont.)

When the amount or value of the subject-matter exceeds Rs.	But does not exceed Rs.	Proper Fee Rs.	A.	P.
3,90,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000		3,000	0	0

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STATEMENT OF OBJECTS AND REASONS

It is proposed to increase the fees prescribed by the Cochin Court Fees Act, III of 1080 from 6¼ to 7½ per cent. The rates have not been raised since the Act was passed more than forty years ago and even though the rates in the British Indian Provinces are higher. In the Madras Province it is now slightly above 12¼ per cent.

APPENDIX V

The Cochin Vehicles Taxation Act (Amendment) Bill

Preamble.—Whereas it is expedient to further amend the Cochin Vehicles Taxation Act, XIII of 1121 ; It is hereby enacted as follows.—

1. *Short title and commencement.*—(1) This Act may be called the Cochin Vehicles Taxation (Amendment) Act of 112 .

(2) It shall come into force on the 1st day of Chingam 1123.

2. *Substitution of new Schedules for Schedules I and II.*—For Schedules I and II of the Cochin Vehicles Taxation Act, XIII of 1121, the following shall be substituted, namely.—

SCHEDULE I

Classes of Vehicles	Maximum Quarterly tax For vehicles fitted with pneumatic tyres	For other vehicles
	Rs.	Rs.
1. Motor cyles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen,		
(*a*) Bicycles below 3½ horse power if not used for drawing a trailer or side-car ..	7 8 0	10 0 0
(*b*) Bicycles below 3½ horse power if used for drawing a trailer or side-car and bicycles of and above 3½ horse power whether used for drawing a trailer or side-car or not ..	10 0 0	12 8 0
(*c*) Tricycles ..	10 0 0	12 8 0
2. Invalid carriages ..	7 8 0	10 0 0
3. Goods vehicles		
(*a*) Goods vehicles not exceeding 20 cwt. in weight, laden ..	50 0 0	75 0 0
(*b*) Goods vehicles exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden ..	100 0 0	150 0 0
(*c*) Goods vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	120 0 0	180 0 0
(*d*) Goods vehicles exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden	150 0 0	225 0 0
(*e*) Goods vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	180 0 0	270 0 0
(*f*) Goods vehicles exceeding 85 cwt. but not exceeding 110 cwt. in weight, laden ..	220 0 0	330 0 0
(*g*) Goods vehicles exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	270 0 0	405 0 0
(*h*) Goods vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	320 0 0	480 0 0
(*i*) Goods vehicles exceeding 180 cwt. in weight, laden	350 0 0	525 0 0
(*j*) Additional tax payable in respect of goods vehicles used for drawing trailers—		
(*i*) for each trailer not exceeding 20 cwt. in weight, laden ..	20 0 0	30 0 0
(*ii*) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight, laden ..	75 0 0	112 8 0
(*iii*) for each trailer exceeding 60 cwt. in weight, laden ..	150 0 9	225 0 0
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
4. Motor vehicles plying for hire and used for the transport of passengers—		
(*a*) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry in all not more than five persons ..	80 0 0	120 0 0

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SCHEDULE I—*(cont.)*

Classes of Vehicles	*Maximum Quarterly tax For vehicles fitted with pneumatic tyres* Rs.	*For other vehicles* Rs.
(*b*) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry more than five persons—for every person which the vehicle is so permitted to carry excluding the driver and the conductor ..	20 0 0	30 0 0
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment), used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—		
(*a*) Not more than 80 cwt. laden ..	50 0 0	75 0 0
(*b*) More than 80 cwt. but not more than 120 cwt. laden ..	120 0 0	180 0 0
(*c*) More than 120 cwt. laden ..	270 0 0	405 0 0
6. Fire engines, fire tenders and road water springlers—		
(*a*) Not exceeding 20 cwt. in weight, laden ..	20 0 0	30 0 0
(*b*) Exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden ..	30 0 0	45 0 0
(*c*) Exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	40 0 0	60 0 0
(*d*) Exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden ..	50 0 0	75 0 0
(*e*) Exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	60 0 0	90 0 0
(*f*) Exceeding 85 cwt. but not exceeding 110 cwt. in weight, laden ..	75 0 0	112 8 0
(*g*) Exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	90 0 0	135 0 0
(*h*) Exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	110 0 0	165 0 0
(*i*) Exceeding 180 cwt. in weight laden ..	120 0 0	180 0 0
(*j*) Additional tax payable in respect of such vehicles used for drawing trailers including fire trailer pumps—		
(*i*) For each trailer exceeding 20 cwt. in weight laden ..	15 0 0	22 8 0
(*ii*) For each trailer exceeding 20 cwt. but not exceeding 30 cwt. in weight laden ..	20 0 0	30 0 0
(*iii*) For each trailer exceeding 30 cwt. but not exceeding 45 cwt. in weight laden ..	25 0 0	37 8 0
(*iv*) For each trailer exceeding 45 cwt. in weight laden ..	40 0 0	60 0 0

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SCHEDULE I—*(cont.)*

Classes of Vehicles	*Maximum Quarterly tax* *For vehicles fitted with pneumatic tyres* Rs.	*For other vehicles* Rs.
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(*a*) Weighing not more than 15 cwt. unladen ..	17 8 0	25 0 0
(*b*) Weighing more than 15 cwt. but not more than 30 cwt. unladen ..	25 0 0	37 8 0
(*c*) Weighing more than 30 cwt. but not more than 45 cwt. unladen ..	32 8 0	50 0 0
(*d*) Weighing more than 45 cwt. but not more than 60 cwt. unladen ..	40 0 0	60 0 0
(*e*) Weighing more than 60 cwt. unladen ..	50 0 0	75 0 0
(*f*) Additional tax payable in respect of such vehicles used for drawing trailers—		
(*i*) for each trailer not exceeding one ton in weight, unladen ..	10 0 0	15 0 0
(*ii*) for each trailer exceeding one ton in weight, unladen ..	20 0 0	30 0 0

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

SCHEDULE II

Classes of Vehicles	*Maximum tax for Vehicles fitted with Pneumatic Tyres*		*Maximum tax for other Vehicles*	
	For a period not exceeding seven days	For a period exceeding 7 days but not exceeding thirty days	For a period not exceeding seven days	For a period exceeding 7 days but not exceeding thirty days
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Motor cycles whether used or drawing a trailer or side car or not (including motor scooters and cycles with attachment for propelling the same by mechanical power) ..	2 0 0	5 0 0	3 0 0	8 0 0
2. Invalid carriages ..	1 4 0	3 12 0	1 12 0	5 0 0
3. Goods vehicles—				
(*a*) Goods vehicles not exceeding 20 cwt. in weight, laden ..	8 8 0	25 0 0	12 8 0	37 8 0
(*b*) Goods vehicles exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden ..	16 12 0	50 0 0	25 0 0	75 0 0
(*c*) Goods vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	20 0 0	60 0 0	30 0 0	90 0 0

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SCHEDULE II—*(cont.)*

Classes of Vehicles	*Maximum tax for Vehicles fitted with Pneumatic Tyres*						*Maximum tax for other Vehicles*					
	For a period not exceeding seven days			For a period exceeding 7 days but not exceeding thirty days			For a period not exceeding seven days			For a period exceeding 7 days but not exceeding thirty days		
	Rs.	*A.*	*P*	*Rs.*	*A.*	*P.*	*Rs.*	*A.*	*P.*	*Rs.*	*A.*	*P.*
(*d*) Goods vehicles exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden ..	25	0	0	75	0	0	37	8	0	112	8	0
(*e*) Goods vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	30	0	0	90	0	0	45	0	0	135	0	0
(*f*) Goods vehicles exceeding 85 cwt. but not exceeding 110 cwt. in weight, laden ..	36	12	0	110	0	0	55	0	0	165	0	0
(*g*) Goods vehicles exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	45	0	0	135	0	0	67	8	0	202	8	0
(*h*) Goods vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	53	8	0	160	0	0	80	0	0	240	0	0
(*i*) Goods vehicles exceeding 180 cwt. in weight, laden ..	58	0	0	175	0	0	87	8	0	262	8	0
(*j*) Additional tax payable in respect of goods vehicles used for drawing trailers—												
(*i*) for each trailer not exceeding 20 cwt. in weight, laden ..	3	8	0	10	0	0	5	0	0	15	0	0
(*ii*) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight, laden ..	12	8	0	37	8	0	18	12	0	56	4	0
(*iii*) for each trailer exceeding 60 cwt. in weight, laden ..	25	0	0	75	0	0	37	8	0	112	8	0
Provided two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer												
4. Motor vehicles plying for hire and used for the transport of passengers—												
(*a*) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry in all not more than four persons ..	13	8	0	40	0	0	20	0	0	60	0	0

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SCHEDULE II—*(cont.)*

Classes of Vehicles	*Maximum tax for Vehicles fitted with Pneumatic Tyres*		*Maximum tax for other Vehicles*	
	For a period not exceeding seven days	For a period exceeding 7 days but not exceeding thirty days	For a period not exceeding seven days	For a period exceeding 7 days but not exceeding thirty days
	Rs. A. P.	*Rs. A. P.*	*Rs. A. P.*	*Rs. A. P.*
(*b*) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry more than four persons—for every person which the vehicle is so permitted to carry ..	3 8 0	10 0 0	5 0 0	15 0 0
5. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—				
(*a*) Weighing not more than 15 cwt. unladen ..	3 0 0	10 0 0	6 0 0	15 0 0
(*b*) Weighing more than 15 cwt. but not more than 30 cwt. unladen ..	5 0 0	15 0 0	8 0 0	18 0 0
(*c*) Weighing more than 30 cwt. but not more than 45 cwt. unladen ..	5 8 0	16 4 0	8 8 0	25 0 0
(*d*) Weighing more than 45 cwt. but not more than 60 cwt. unladen ..	6 12 0	20 0 0	10 0 0	30 0 0
(*e*) Weighing more than 60 cwt. unladen ..	8 8 0	25 0 0	12 8 0	37 8 0
(*f*) Additional tax payable in respect of such vehicles used for drawing trailers—				
(1) For each trailer not exceeding one ton in weight unladen, and ..	2 0 0	5 0 0	3 0 0	8 0 0
(2) For each trailer exceeding one ton in weight, unladen ..	4 0 0	10 0 0	5 0 0	15 0 0
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer				

Statement of Objects and Reasons

The vehicle tax on motor vehicles prescribed by our Vehicles Taxation Act, XIII of 1121, is slightly lower than the rates prescribed by the Madras Motor Vehicles Taxation Act. It is proposed to increase the vehicles tax and bring it to the level of the Madras rates. Hence the Bill.

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